

to abolish the estate tax while continuing the current provision that provides a step up in the basis of assets received from a decedent are not arguing to abolish double taxation, they are arguing to abolish single taxation. In fact, the amount of revenue that the Federal Government gives up through allowing that step up in basis is quite significant, even when compared to the total revenue generated by the estate tax.

I would point out that, if we want to abolish double taxation, let us start by providing a credit for every working family equal to the sales tax that they have to pay, so that somebody who is trying to make it on 6 bucks an hour or 9 bucks an hour goes out and buys goods in their State, goes out and buys food and clothing, that we care for that working American first and worry about that double taxation where somebody makes 6 bucks an hour, makes a certain amount, loses a chunk due to Federal taxation, and then sees a portion of that net pay going in State sales tax.

We are told that many businesses are not continued in family ownership and that somehow that is terrible for the employees. But we are given only the statistic that the heirs of small businesses choose not to continue those businesses. We are not told why. Does the son or daughter of a farmer want to be a farmer? Sometimes yes, sometimes no. If they choose not to be in agriculture, is that traceable to the estate tax? Only by a few stories, a few analyses, no statistics.

We are told that family businesses are sold and that is bad for the employees of those businesses. Are we given any statistics as to what happens when those family businesses are sold? No. Nor are we told whether those family businesses are sold because there is a Federal estate tax or for some other reason.

In fact, we have special provisions in the estate tax law designed to minimize and delay the effect of the estate tax on those whose inheritance is made up chiefly of a farm or chiefly of a closely held business. Those tax provisions are availed of, I believe, roughly 6 percent of the time. That means we are abolishing a tax that 94 percent of those paying the tax have nothing to do with small business, or at least nothing to do with those provisions.

Mr. Speaker, I regret only that 5 minutes does not allow me to even scratch the surface of the disadvantages of this bill. I look forward to the debate on Friday.

#### NATIONAL EMPLOYMENT DISPUTE RESOLUTION ACT OF 2000

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mrs. CLAYTON) is recognized for 5 minutes.

Mrs. CLAYTON. Mr. Speaker, I am today introducing the National Employment Dispute Resolution Act of 2000. This bill will build on H.R. 3528, the Alternative Dispute Resolution Act of 1998, which we passed last Congress. The goal of this initiative is to establish alternative avenues for the resolution of disputes.

The bill I introduced today will amend five current statutes, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Americans With Disabilities Act of 1990, the Vocational Rehabilitation Act of 1973, and the Civil Rights Act of 1991.

Essentially, the bill mandates mediation as an alternative to litigation of employee claim under these statutes.

Alternative dispute resolution is commonly referred to as ADR. ADR includes a range of procedures, such as mediation, and it also includes arbitration, peer panels and ombudsmen.

Traditional dispute resolution in America almost always involves a plaintiff and a defendant battling each other in a court before a judge or jury to prove that one is wrong and one is right. It is time consuming, it is expensive, too expensive for most wage earners to afford, and often too time consuming to be of much practical use.

In addition, as one writer has observed, a process that has to pronounce "winners and losers necessarily destroys almost any preexisting relationship between the people involved" and "it is virtually impossible to maintain the civil relationship once people have confronted one another across a courtroom."

The National Employment Dispute Resolution Act of 2000 requires all Federal agencies and private employers to establish a volunteer alternative dispute resolution program.

The purpose of the bill is to guarantee that all litigants have another way to resolve their differences short of a full trial.

Mediation is a volunteer process in which a neutral party, a mediator, assists disputants in reaching a negotiated settlement of their differences.

The process allows the principal parties to vent and diffuse feelings, clear misunderstandings, find areas of agreement, and incorporate these areas of agreement into solutions that the parties themselves construct.

The process is quick, efficient, and economical. It also facilitates the lasting relationship between disputants.

A recent survey by the General Accounting Office showed that mediation is the ADR technique of choice among the five Federal agencies and five private corporations that were surveyed.

The report stated, "Most of the organizations we studied had data to show that their ADR processes, especially mediation, resolved a high proportion of disputes, thereby helping them to

avoid formal redress processes and litigation."

In a taped message during a recent Law Day Ceremony, Attorney General Janet Reno said, "Our lawyers are using mediation . . . to resolve employment cases. I have directed that all of our attorneys in civil practice receive training in mediation advocacy."

On that same day, President Clinton issued a memorandum creating a Federal interagency committee to promote the use of alternative dispute resolution methods within the Federal Government pursuant to the Administrative Dispute Resolution Act of 1996.

In addition, the Civil Rights Act of 1991 encourages the use of mediation and other alternative means of resolving disputes that arise under the act or provisions of Federal laws amended by the title. In 1995, the Equal Employment Opportunity Commission promulgated its policy on ADR which encourages the use of ADR in appropriate circumstances.

Mr. Speaker, thus the bill that I introduce today is but another step in the fabric we must weave to ease the burden on our courts and provide an expeditious response to disputants who wish to resolve their claims and differences.

I urge all of my colleagues to take a close look at the National Employment Dispute Resolution Act of 2000.

□ 2045

#### ELIMINATING THE ESTATE TAX

The SPEAKER pro tempore (Mr. GARY MILLER of California). Under the Speaker's announced policy of January 6, 1999, the gentleman from Illinois (Mr. CRANE) is recognized for 60 minutes as the designee of the majority leader.

Mr. CRANE. Mr. Speaker, I rise today to address the tax that is one of the most obscene, unfair, and immoral of all taxes. The estate tax, or what is commonly referred to as the death tax, since it is generally triggered only by one's removal from productive life, has outlived its usefulness. Later this week, this body will be voting on legislation to eliminate the death tax, and I think it is past time to bury the death tax once and for all.

Mr. Speaker, I am submitting for the RECORD an article by William Beach from the Heritage Foundation entitled "Time to Eliminate the Costly Death Tax."

#### TIME TO ELIMINATE THE COSTLY DEATH TAX

(Published by William W. Beach, the Heritage Foundation)

The U.S. House of Representatives is once again poised to vote on repealing the federal death tax. In view of the strong support that death tax repeal receives from the general public, the House debate should be firmly grounded in what an increasingly large percentage of voters already know: Death taxes adversely affect many times the number of